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18 **UNITED STATES BANKRUPTCY COURT**
19 **CENTRAL DISTRICT OF CALIFORNIA**
20 **SAN FERNANDO VALLEY DIVISION**

21 In re:

22 ICPW Liquidation Corporation, a California
23 corporation,¹

24 Debtor and Debtor in Possession.

25 In re:

26 ICPW Liquidation Corporation, a Nevada
27 corporation,²

Debtor and Debtor in Possession.

Affects:

Both Debtors

ICPW Liquidation Corporation, a California
corporation

ICPW Liquidation Corporation, a Nevada
corporation.

Lead Case No.: 1:17-bk-12408-MB
Jointly administered with:
1:17-bk-12409-MB Chapter 11 Cases

**NOTICE OF HEARING ON MOTION
AND MOTION FOR ENTRY OF
ORDER: (1) CONFIRMING THAT NO
SEPARATE DISCLOSURE
STATEMENT IS REQUIRED, OR,
ALTERNATIVELY, AUTHORIZING
MOVANTS TO CONVERT PLAN INTO
COMBINED PLAN AND DISCLOSURE
STATEMENT AND SETTING
COMBINED HEARING;
(2) CONFIRMING THAT NO VOTING
IS REQUIRED ON JOINT PLAN OF
LIQUIDATION DATED DECEMBER __,
2017; AND (3) SETTING
CONFIRMATION HEARING DATE**

Hearing:

DATE: January 5, 2018
TIME: 10:00 a.m.
PLACE: Courtroom "303"
21041 Burbank Blvd.
Woodland Hills, CA 91367

28 ¹ Formerly known as Ironclad Performance Wear Corporation, a California corporation.

² Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation.

1 **PLEASE TAKE NOTICE THAT** ICPW Liquidation Corporation, a California
2 corporation, formerly known as Ironclad Performance Wear Corporation, a California corporation
3 (“ICPW California”), and ICPW Liquidation Corporation, a Nevada corporation, formerly known
4 as Ironclad Performance Wear Corporation, a Nevada corporation (“ICPW Nevada” and
5 collectively with ICPW California, the “Debtors”) and the Official Committee of Equity Security
6 Holders (the “Equity Committee”) seek the entry of an order confirming that a disclosure
7 statement is not required under 11 U.S.C. § 1125 (the “Motion”), or alternatively, the entry of an
8 order authorizing the Movants to convert the Plan (defined below) into a combined Plan and
9 Disclosure Statement, and treating the Plan confirmation hearing presently scheduled on February
10 12, 2018, as a combined Disclosure Statement and Plan confirmation hearing.³ Pursuant to the
11 Motion, the Movants respectfully submit that a disclosure statement is not required because all
12 creditors and interest holders are not impaired by the *Debtors’ And Official Committee Of Equity*
13 *Security Holders’ Joint Plan Of Liquidation Dated December __, 2017* (the “Draft Plan”).⁴ Thus,
14 there is no need to solicit votes or file a disclosure statement because all creditors are
15 “conclusively presumed” by the Bankruptcy Code to support the Plan pursuant to
16 11 U.S.C. § 1126(f).

17 **PLEASE TAKE FURTHER NOTICE** that any party in interest seeking a copy of the
18 Draft Plan or further information regarding this Motion may obtain a copy of the Draft Plan or
19 information regarding this Motion by contacting counsel to the Debtors, Levene, Neale, Bender,
20 Yoo & Brill L.L.P., Attn: Krikor J. Meshefesian, Esq., 10250 Constellation Blvd., Suite 1700, Los
21 Angeles, CA 90067, Tel: (310) 229-1234; Fax: (310) 229-1244; Email: KJM@LNBYP.COM.

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³ At the status conference held on December 12, 2017, the Movants and the Court discussed some of the issues
25 addressed by this Motion. At that time, the Court and the Movants engaged in a colloquy that involved combining
26 the Plan and a disclosure statement, and combining the Plan and disclosure statement hearings into a single hearing.
However, the Movants have continued to consider and research these matters and believe that 11 U.S.C. § 1125 does
not require the Movants to file a disclosure statement under the circumstances of these cases. Thus, the Motion
respectfully seeks, in the first and primary instance, a waiver of the requirement to file and obtain Court approval of a
disclosure statement.

27 ⁴ The “Draft Plan” referenced herein refers to the draft Plan that was filed with the Court on December 12, 2017, as
28 Exhibit “A” to Docket Number 334. The Movants will file with the Court prior to the hearing on this Motion a
revised version of the Plan that will no longer be a draft and will, at a minimum, have all of the blanks filled in. The
references herein to the “Plan” mean the final version of the Plan as filed before the hearing on January 5, 2018.

1 **PLEASE TAKE FURTHER NOTICE** that the Motion is based on this Notice, the
2 Motion and all pleadings filed in support of the Motion, the entire record of these cases, the
3 statements, arguments and representations of counsel to be made at the hearing on the Motion, if
4 any, and any other evidence properly presented to the Court.

5 **PLEASE TAKE FURTHER NOTICE** that, pursuant to LBR 9013-1(f), any party
6 opposing or responding to the Motion must, not later than fourteen (14) days before the hearing,
7 file a written objection and serve such objection on counsel for the Debtors and the Equity
8 Committee whose name and address appear at the top, left-hand corner of the first page of this
9 Notice.

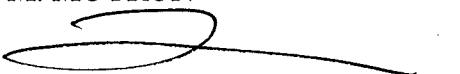
10 **PLEASE TAKE FURTHER NOTICE** that, pursuant to LBR 9013-1(h), failure to file
11 and serve a timely objection may be deemed by the Court to be consent to the relief requested
12 herein.

13 Dated: December 15, 2017

LEVENE, NEALE, BENDER, YOO & BRILL
L.L.P.
RON BENDER
KRIKOR J. MESHEFEJIAN

19 Dated: December 15, 2017

DENTONS US LLP
SAMUEL R. MAIZEL
TANIA M. MOYRON

21 By: 
TANIA M. MOYRON
Attorneys for the Official Committee of
Equity Holders

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MEMORANDUM OF POINTS AND AUTHORITIES

I.

INTRODUCTION

4 By this Motion, the above-referenced Debtors (the “Debtors”) and the Official Committee
5 of Equity Security Holders (the “Equity Committee,” and together with the Debtors, the
6 “Movants”) seek the entry of an order confirming that there is no requirement that the Movants
7 file a disclosure statement in accordance with 11 U.S.C. § 1125. Specifically, the Movants
8 respectfully submit that a disclosure statement is not required because all creditors and interest
9 holders are not impaired by the *Debtors’ And Official Committee Of Equity Security Holders’*
10 *Joint Plan Of Liquidation Dated December __ 2017* (the “Draft Plan”).⁵ Thus, there is no need
11 to solicit votes or file a disclosure statement because all holders of claims and interests are
12 “conclusively presumed” by the Bankruptcy Code to support the Plan. 11 U.S.C. § 1126(f).

13 Additionally, even though the Movants are not required to file a disclosure statement, the
14 Movants submit that the Plan will contain “adequate information” for a hypothetical investor
15 typical of the holders of claims or interests to make an informed judgment about the Plan. The
16 Plan provides the best possible result for all interested parties because it proposes to pay all
17 allowed claims in full and leave interest holders unimpaired. Even without the “adequate
18 information” in the Plan, however, the Movants submit that a disclosure statement is not required
19 under these circumstances, and, thus requests that the Court excuse the Movants from filing and
20 seeking approval of a disclosure statement under 11 U.S.C. § 1125.

Finally, because the Movants could confirm the Plan through the “cramdown” procedures in the Bankruptcy Code even if every shareholder voted against the Plan, compelling the Movants to incur the cost and suffer the delay incident to the service of a disclosure statement, conducting a vote and then moving for confirmation, regardless of the outcome of the vote, elevates form over substance. To the extent the Court is not willing to excuse the Movants from filing a

⁵ The “Plan” referenced herein refers to the draft Plan that was filed with the Court on December 12, 2017, as Exhibit “A” to Docket Number 334. The Movants will file with the Court prior to the hearing on this Motion a revised version of the Plan that will no longer be a draft and will, at a minimum, have all of the blanks filled in. The references herein to the “Plan” mean the final version of the Plan as filed before the hearing on January 5, 2018.

1 disclosure statement, the Movants request that, alternatively, the Court to authorize the Movants
2 to convert the Plan into a combined Plan and Disclosure Statement, and treat the Plan
3 confirmation hearing presently scheduled on February 12, 2018, as a combined Disclosure
4 Statement and Plan confirmation hearing.

5 **II.**

6 **JURISDICTION AND VENUE**

7 The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. This is
8 a core proceeding pursuant to 28 U.S.C. §157(b)(2). The venue of the Debtors' two chapter 11
9 cases (the "Cases") is proper pursuant to 28 U.S.C. §§1408 and 1409.

10 **III.**

11 **BACKGROUND**

12 **A. General Background.**

13 1. On September 8, 2017, the Debtors each filed a voluntary petition under chapter
14 11 of the Bankruptcy Code (the "Petition Date"). Since the Petition Date, the Debtors have
15 operated their business and managed their affairs as debtors in possession pursuant to Sections
16 1107 and 1108 of the Bankruptcy Code. With the Court's approval, the Cases are being jointly
17 administered. Other than owning all of the shares in the California entity, the Nevada entity had
18 no business. All operations of the Debtors effectively functioned through the California entity.

19 2. On September 11, 2017, the Debtors filed their *Ex Parte Motion For Entry Of An*
20 *Order For Joint Administration Of Cases*. Docket No. 5.

21 3. On September 12, 2017, the Court entered an *Order Approving Joint*
22 *Administration of Cases Authorizing Joint Administration Pursuant to 11 U.S.C. § 105(a) and*
23 *Federal Rule of Bankruptcy Procedure 1015(b)*. Docket No. 25.

24 4. On September 20, 2017, the Office of the United States Trustee filed its *Notice of*
25 *Appointment of Official Committee of Equity Holders* (the "Notice of Appointment"). Docket No.
26 59. The Notice of Appointment provides for the appointment of the Equity Committee in ICPW
27 Nevada.

28 5. On September 22, 2017, the *Office of the United States Trustee filed its Notice of*

1 *Appointment of Creditors' Committee.* Docket No. 62.

2 **B. Relevant Facts.**

3 6. The Debtors filed the Cases to consummate a sale of substantially all of their
4 assets (excluding cash, causes of action and certain property) for the most money possible. Just
5 prior to their chapter 11 bankruptcy filings, the Debtors entered into an asset purchase agreement
6 (the “Radians APA”) with the Debtors’ then pre-petition secured creditor, Radians Wareham
7 Holdings, Inc. (“Radians”), for a cash purchase price of between \$15 and \$20 million, subject to
8 an overbid process.

9 7. To allow the Debtors to operate pending an auction of the assets, the Debtors
10 entered into a financing agreement with Radians, to provide debtor in possession financing. On
11 October 6, 2017, as Docket Number 87, the Court entered the *Final Order: (I) Authorizing The*
12 *Debtors To (A) Obtain Postpetition Financing Pursuant To 11 U.S.C. §§ 105, 361, 362 And 364,*
13 *And (B) Utilize Cash Collateral Pursuant To 11 U.S.C. §§ 361, 362, 363 And 364; (II) Granting*
14 *Adequate Protection Pursuant To 11 U.S.C. §§ 361, 362, 363 And 364; And (III) Granting*
15 *Related Relief* (the “Final DIP Order”). Radians provided the Debtors with approximately
16 \$1.1 million pursuant to the Final DIP Order.

17 8. Pursuant to the Bidding Procedures Order [Docket No. 71], the Auction was held
18 before the Court on October 30, 2017. Approximately 20 prospective overbidders signed NDA’s
19 and accessed the data room prior to the auction, and two prospective overbidders satisfied all
20 requirements to bid at the auction: Brighton-Best International, Inc. (“BBI”) and Protective
21 Industrial Products, Inc. (“PIP”). After very robust bidding by BBI and PIP (Radians never
22 submitted any overbid beyond its initial \$20 million opening bid), BBI was determined to be the
23 winning bidder at the Auction with a purchase price of \$25,250,000, and PIP consented to be a
24 backup bidder with a backup purchase of \$25,000,000. The sale to BBI closed on
25 November 14, 2017. In connection with the sale closing, after taking into account various
26 deposits and pro rations, BBI wire transferred a closing payment of \$25,328,919, which is in
27 addition to the \$1,000,000 deposit that BBI had provided to the Debtors in advance of the
28 Auction (the “BBI Deposit”) and is inclusive of the \$820,000 “Supplemental Payment” which,

1 pursuant to the Sale Order, is to be maintained by the Escrow Agent in segregated trust account
2 separate from the balance of the sale proceeds pending further order of the Court.

3 **C. Joint Plan of Liquidation.**

4 9. On December 12, 2017, the Movants filed the *Notice Of Filing Of Initial Draft Of*
5 *Debtors And Official Committee Of Equity Security Holders Joint Plan Of Liquidation Dated*
6 *December __, 2017* (the “Notice”). Docket No. 334. The Notice attached the Draft Plan as
7 Exhibit “A.” The Notice also attached the initial draft of the Trust Agreement as Exhibit “2” to
8 the Draft Plan.

9 10. The Draft Plan classifies general unsecured claims which are not entitled to
10 priority under 11 U.S.C. § 507(a) into Class 1. Generally, as to Class 1 Claims, the Draft Plan
11 provides in relevant part:

12 Any allowed pre-petition claims (the “Allowed Claims”) in these
13 bankruptcy estates (the “Estates”) that are not paid prior to Plan
14 confirmation will be paid in full on the Effective Date and are
15 therefore deemed not impaired and are not required to vote on this
16 Plan because they are conclusively presumed to have accepted this
Plan, and solicitation of acceptances to this Plan from such claim
holders is not required, pursuant to § 1126(f) of the Bankruptcy
Code.

17 See Plan, at 3. The Draft Plan specifically provides for the payment of all Allowed Claims⁶ in
18 full, together with post-petition interest at the applicable interest rate from the Petition Date
19 through the date that they were paid⁷ or will be paid the full amount of their Allowed Claim 1
20 Claims. See Draft Plan, Section IV, ¶ C (3), at 34-38. See also Section IV, ¶ C (3), at 34-41.

21 11. The Draft Plan classifies the interest of the shareholders of ICPW Nevada into
22 Class 2. Generally, as to Class 2, the Draft Plan provides in relevant part:

23 After all allowed post-bankruptcy claims have been paid in full,
24 including the final fees and expenses of all professionals employed
in the Cases, the balance of the funds in the Estates will be
25 transferred to the Trust (as set forth below) and ultimately
distributed, as described below, to the record Shareholders of ICPW

26 ⁶ Capitalized terms not defined herein shall have the meaning ascribed to them in the Draft Plan.

27 ⁷ Pursuant to the Court’s *Order granting Debtors’ Motion For Authority To Pay Undisputed Pre-*
Petition Claims Of Solvent Estate And Establishing Protocol, certain unsecured claims will be
28 paid in full, together with post-petition interest at the applicable interest rate from the Petition
Date through the date that they were paid, prior to the Effective Date. Docket No. 345.

1 Nevada (determined at the end of the date of the Plan Confirmation
2 Hearing – the “Record Date”)

3 Shareholders are not impaired under this Plan and therefore don’t
4 vote on this Plan because they are conclusively presumed to have
5 accepted this Plan, and solicitation of acceptances to this Plan from
6 the Shareholders is not required, pursuant to § 1126(f) of the
7 Bankruptcy Code.

8 *See Draft Plan, Section IV, ¶ C (4), at 34-38. See also Section IV, ¶ C (3), at 38-*
9 *41.*

10 12. The Plan and the Trust Agreement create a trust (the “Trust”) for the sole benefit
11 of the shareholders of ICPW Nevada. *See Draft Plan, at 3 & 50; see also Trust Agreement, at 3.*

12 13. The Trust is being established for the purpose of collecting, distributing and
13 liquidating all of the funds and property assigned to the Trust and pursuing claims and causes of
14 action assigned to the Trust under the Plan (the “Trust Corpus”) for the benefit of the
15 shareholders. *See Trust Agreement, at 1.*

16 14. The shareholders are the “Trust Beneficiaries” of the Trust and are entitled to their
17 applicable share of the Trust Corpus (the “Beneficial Interest”). *See Trust Agreement, at 2-3.*

18 15. Each of the Trust Beneficiaries shall be recorded and set forth in a certain schedule
19 maintained by the Trustee expressly for such purpose based upon the record holders of stock of
20 ICPW Nevada as of the end of the day on the date of the hearing on confirmation of the Plan. *See*
21 *Trust Agreement, at 12.*

22 16. Each Trust Beneficiary shall own a beneficial interest in the Trust equal in
23 proportion to such Trust Beneficiary’s pro rata share of the stock of ICPW Nevada owned by
24 such Trust Beneficiary. *Id.*

25 17. Pursuant to the Plan and the Trust Agreement, Trustee shall have the power and
26 authority to, among other things, make distributions to the shareholders who are the Trust
27 Beneficiaries as set forth above. *See Draft Plan, at 3; see also Trust Agreement, at 6-7.* The
28 Trustee shall also be responsible for implementation of the Plan, including with respect to the
management, control and operation of the Liquidating Debtor. *See Draft Plan, at 52.*

III.

ARGUMENT

A. THE MOVANTS ARE NOT REQUIRED TO FILE A DISCLOSURE STATEMENT UNDER THE CIRCUMSTANCES OF THE CASES.

To protect parties who are entitled to vote to accept or reject a proposed plan of reorganization, the Bankruptcy Code requires that a plan proponent transmit a disclosure statement to enable a hypothetical reasonable investor, typical of the holders of claims or interests of the relevant voting class, to make an informed judgment about the plan. *See* 11 U.S.C. § 1125; *Collier on Bankruptcy*, ¶ 1125.LH, at 7-1125 (16th ed. 2013). “[T]he purpose of a disclosure statement is to inform equity holders, as fully as possible, about the probable financial results of acceptance or rejection of a particular plan.” *In re Stanley Hotel, Inc.*, 13 B.R. 926, 929 (Bankr. D. Colo. 1981). Section 1125(b) of the Bankruptcy Code merely prohibits the solicitation of “acceptance or rejection of a plan”, i.e., voting, without a Court-approved disclosure statement. *See In re Colony Properties Intern., LLC*, 2011 WL 4443319, at *2 (Bankr. S.D. Cal., Sept. 19, 2011) (“Finally, Mr. Marsch, and others, objected to confirmation on the ground that the joint plan was proposed without a disclosure statement. Though rare, such a procedure is not unheard of. *See e.g.*, *In re Union County Wholesale Tobacco & Candy Co.*, 8 B.R. 442 (Bankr.D.N.J.1981). The purpose of a disclosure statement is to give parties in interest, whose votes are being solicited, adequate information about the plan. *See* Bankruptcy Code § 1125(a) & (b). In the case at hand, however, no votes were solicited. Under the terms of the joint plan, finalized as the Second Amended Plan, general unsecured creditors will be paid in full and are unimpaired, and thus are presumed to have accepted the plan. Conversely, the equity holders will receive nothing, and are deemed to have rejected. Finally, KBR is impaired, but as plan proponent accepts the plan. Accordingly, the Court finds that the lack of disclosure statement in this case is not a bar to confirmation.”)

26 However, in cases where holders of claims or interests are not impaired under a plan, they
27 are “conclusively presumed” to have accepted the plan and the plan proponent is not required to
28 file a disclosure statement or solicit their votes. *See* 11 U.S.C. § 1126(f); *In re Sagamore*

1 *Partners, LTD*, 2012 WL 2856104 (Bankr. S.D. Fla. July 10, 2012) (only impaired classes may
2 vote on a proposed plan); *In re Amster Yard Associates*, 214 B.R. 122, 124 n.5 (Bankr. S.D.N.Y.
3 1997) (“If all classes are unimpaired and no solicitation is required, the court does not have to
4 approve a disclosure statement prior to confirmation, if ever.”); *In re Highway Truck Drivers &*

5 *Helpers, Teamsters Local No. 107*, 100 B.R. 209, 213 (Bankr. E.D. Pa. 1989) (“[I]f all creditors
6 were unimpaired by its plan of reorganization, there would be no need for voting and no need for
7 a disclosure statement as all creditors presumptively would vote in favor of the plan.”); *In re*
8 *Shaffer Furniture Co.*, 68 B.R. 827, 831 (Bankr. E.D. Pa. 1987), *abrogated on other grounds by*
9 *In re Chiapetta*, 159 B.R. 152 (Bankr. E.D. Pa. 1993) (“[S]ince no classes of claimants are
10 impaired by the Debtor’s Plan, no disclosure statement is required.”); *In re Bel Air Associates,*
11 *Ltd.*, 4 B.R. 168, 175 (Bankr. W.D. Okla. 1980) (“[Section 1125] seems only to require disclosure
12 statements in the event there are solicitations of acceptances or rejections of the plan.”).

13 The idea that a disclosure statement might be required even if there are no impaired
14 classes and, therefore, no creditor or interest holder is entitled to vote, is contrary to the language
15 of the Bankruptcy Code. Section 1125(b) only requires a disclosure statement if the plan
16 proponent is soliciting “acceptance or rejection of a plan.” The words “acceptance or rejection”
17 mean asking for a vote. *In re Heritage Org., L.L.C.*, 376 B.R. 783, 791–92 (Bankr. N.D. Tex.
18 2007) (defining “solicitation” narrowly as an official vote); *In re Kellogg Square P’ship*,
19 160 B.R. 336, 340 (Bankr. D. Minn. 1993) (describing “the concept of ‘solicitation’ as coeval
20 with the formal polling process”). The words “acceptance and rejection” are not the equivalent to
21 “objection” with a “right to notice and an opportunity to be heard.” Congress could have used
22 those terms and concepts in section 1125(b) if that is what “acceptance or rejection” was intended
23 to mean. *Ratzlaf v. United States*, 510 U.S. 135, 143, 114 S. Ct. 655, 660, 126 L. Ed. 2d 615
24 (1994) (“A term appearing in several places in a statutory text is generally read the same way
25 each time it appears.”). Congress certainly used those terms elsewhere in the Bankruptcy Code.
26 See 11 U.S.C. §§ 102 and 1128. Thus, if there is no voting, there is no request for “acceptance or
27 rejection of the plan.” The plan will be served, along with the motion in support of confirmation
28 brief, and that allows creditors, shareholders and other parties in interest to object, but it is not the

1 same as “soliciting acceptance or rejection” which, again, means *voting*. To argue that the a
2 disclosure statement is required in all cases, without regard to whether the plan proponent is
3 seeking acceptance or rejection of the plan, is to render the words “acceptance or rejection of a
4 plan may not be solicited” in section 1125(b) a nullity, because you are effectively requiring a
5 disclosure statement in all cases -- which is not the statute Congress wrote. *King v. Burwell*,
6 135 S. Ct. 2480, 2498, 192 L. Ed. 2d 483 (2015) (“[I]t is well to remember the difference between
7 giving a term a meaning that duplicates another part of the law, and giving a term no meaning at
8 all. . . . So while the rule against treating a term as a redundancy is far from categorical, the rule
9 against treating it as a nullity is as close to absolute as interpretive principles get.) (citing
10 *Inhabitants of Montclair Tp. v. Ramsdell*, 107 U.S. 147, 152, 2 S. Ct. 391, 395, 27 L. Ed. 431
11 (1883) (“It is the duty of the court to give effect, if possible, to every clause and word of a statute,
12 avoiding, if it may be, any construction which implies that the legislature was ignorant of the
13 meaning of the language it employed.”); *Marbury v. Madison*, 1 Cranch 137, 174, 2 L.Ed. 60
14 (1803) (Lawmakers do not, however, tend to use terms that “have no operation at all.”)).

15 Here, the Movants are not required to solicit votes on the Plan or distribute a disclosure
16 statement because both holders of claims and interests are not impaired under the Plan. As to
17 claims, the Plan proposes to pay all allowed claims in full, plus post-petition interest, and, thus,
18 the holders of claims are not impaired. Because holders of claims are not impaired under the Plan,
19 they are deemed to have accepted the Plan pursuant to § 1126(f). As a result, the Movants are not
20 required to solicit their votes on the Plan or distribute a disclosure statement.

21 As to shareholders, the Plan leaves the shareholders’ substantive legal, equitable, and
22 contractual rights unimpaired and unaltered. *See* 11 U.S.C. § 1124. Specifically, under the Plan,
23 after creditors and all allowed post-bankruptcy claims have been paid in full, all cash and any
24 other assets in the Estates will be transferred to the Trust and ultimately distributed to the record
25 Shareholders of ICPW Nevada. Moreover, Shareholders will receive a beneficial interest in the
26 Trust that is equivalent to their ownership in the stock. Specifically, the Trust Agreement
27 provides that each Trust Beneficiary shall own a beneficial interest in the Trust equal in
28 proportion to such Trust Beneficiary’s pro rata share of the stock of ICPW Nevada owned by

1 such Trust Beneficiary. Thus, Shareholders are retaining their interest and receiving 100 percent
2 of the value of the enterprises in cash.

3 Additionally, the fact that there will be no operations post-confirmation does not alter the
4 shareholders “legal, equitable [or] contractual rights,” under 11 U.S.C. § 1124(1), as equity
5 holders. Similar to *In re Nickels Midway Pier, LLC*, 452 B.R. 156, 164 (D.N.J. 2011), although
6 there may be no ongoing business, there is a trust that will make distributions to shareholders.
7 Since the business is not operating, the Shareholders only have the right to the cash, which is
8 what they are receiving under the Plan and the Trust Agreement.

9 The Ninth Circuit Court of Appeals addressed the rights of shareholders in the plan
10 confirmation context in *In re Acequia, Inc.*, 787 F.2d 1352, 1363 (9th Cir. 1986), wherein the
11 proposed plan modified the Debtor’s articles and by-laws which permitted shareholders to vote
12 for directors. The Ninth Circuit held that the plan impaired the interest of equity holders because
13 it deprived them of their ability to act in their capacities as shareholders to alter the management
14 of the Debtor. Thus, notwithstanding the equality of treatment of the equity security interests in
15 the plan, the Ninth Circuit concluded that the plan significantly altered each shareholder’s power
16 to exercise his or her shareholder vote. Unlike in *In re Acequia, Inc.*, the Shareholders are not
17 “deprived of their ability to act in their capacities as shareholders” based on any provision in the
18 Plan.

19 Additionally, even if the class 2 Shareholders were impaired by the Plan and were entitled
20 to vote on the Plan, and, as a class, did not vote to accept the Plan (despite the fact that the
21 interests of the class 2 Shareholders are represented by the OCEH; the OCEH is a co-proponent
22 of this Plan; and the OCEH would recommend that all class 2 Shareholders vote to accept the
23 Plan), the Plan would nevertheless be confirmable by “cramdown” because the conditions of
24 § 1129(b)(2)(C)(ii) will have been satisfied in that no holder of any interest that junior to the
25 interests of the class 2 Shareholders will receive or retain any property under the Plan on account
26 of any such junior interest. In fact, there are no interests that are junior to the interests of the class
27 2 Shareholders. Thus, even if there was a 100 percent vote rejecting the Plan by the Shareholders,
28 the Debtor would be able to confirm the Plan under the cramdown provisions.

1 Notwithstanding the analysis above that a disclosure statement is not required in the
2 Cases, if the Court disagrees, the Movants respectfully request Court to set a combined Plan
3 confirmation and disclosure statement hearing for February 12, 2018, at 1:30 p.m. Either way, the
4 Movants intend to file a comprehensive Plan confirmation motion for the hearing on
5 February 12, 2018, in which the Movants will provide a concise summary of the terms of the
6 Plan, and serve that motion on all creditors and Shareholders.

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1 IV.
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3 **CONCLUSION**
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5 Based upon the foregoing, the Movants respectfully request that the Court enter an Order:
6 (1) granting the Motion; (2) confirming that no separate disclosure statement is required, or,
7 alternatively, authorizing the Movants to convert the Plan into a combined Plan and Disclosure
8 Statement, and treating the Plan confirmation hearing presently scheduled on February 12, 2018,
9 as a combined Disclosure Statement and Plan confirmation hearing; (3) confirming that no votes
10 are required on the Plan; and (4) granting such other further relief as may be just and proper.

11 Dated: December 15, 2017

12 ICPW LIQUIDATION CORPORATION, *et al.*

13 By: /s/ Krikor J. Meshefjian

14 RON BENDER

MONICA Y. KIM

KRIKOR J. MESHEFJIAN

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15 Attorneys for Debtors and Debtors in Possession

16 Dated: December 15, 2017

17 DENTONS US LLP

18 SAMUEL R. MAIZEL

TANIA M. MOYRON

19 By: 

20 TANIA M. MOYRON

21 Attorneys for the Official Committee of
22 Equity Holders

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 10250 Constellation Boulevard, Suite 1700, Los Angeles, CA 90067

A true and correct copy of the foregoing document entitled **NOTICE OF HEARING ON MOTION AND MOTION FOR ENTRY OF ORDER: (1) CONFIRMING THAT NO SEPARATE DISCLOSURE STATEMENT IS REQUIRED, OR, ALTERNATIVELY, AUTHORIZING MOVANTS TO CONVERT PLAN INTO COMBINED PLAN AND DISCLOSURE STATEMENT AND SETTING COMBINED HEARING; (2) CONFIRMING THAT NO VOTING IS REQUIRED ON JOINT PLAN OF LIQUIDATION DATED DECEMBER ___, 2017; AND (3) SETTING CONFIRMATION HEARING DATE** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **December 15, 2017**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

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2. SERVED BY UNITED STATES MAIL: On **December 15, 2017**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **December 15, 2017**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

1 **Served via Attorney Service**

2 Hon. Martin R. Barash
3 United States Bankruptcy Court
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3 Woodland Hills, CA 91367

4 I declare under penalty of perjury under the laws of the United States of America that the foregoing is
true and correct.

5 December 15, 2017

Stephanie Reichert

6 Date

Type Name

/s/ Stephanie Reichert

Signature

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Case 1:17-bk-12408-MB

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DESIGNATED BENE PLAN/TOD
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JAMES P BENSON TTEE
MARK BENSON QUALIFIED MINOR
TR U/A 12/13/10
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TR U/A 8/22/83
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